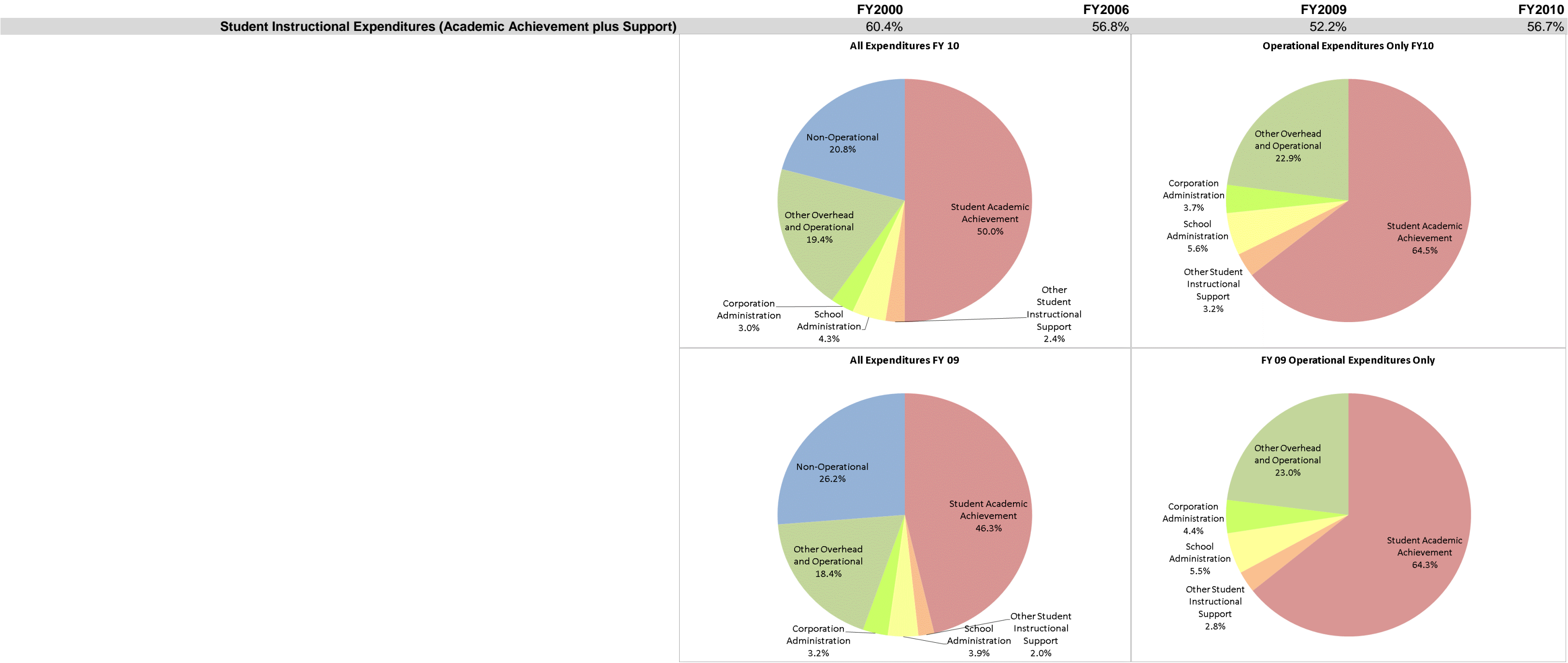


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Spencer County Sch Corp (7445)

South Spencer County Sch Corp (7445)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$6,435,064	53.3%	\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,778,991	50.0%
Student Instructional Support	\$858,337	7.1%	\$965,200	6.4%	\$942,526	5.9%	\$1,046,808	6.7%
Overhead and Operational	\$2,425,124	20.1%	\$3,048,814	20.4%	\$3,455,603	21.6%	\$3,486,499	22.4%
Nonoperational	\$2,358,533	19.5%	\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,242,549	20.8%
Grand Total	\$12,077,058		\$14,965,736		\$16,004,146		\$15,554,847	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Spencer County Sch Corp (7445)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$92,716	\$125,212			35%
	11100 Regular Programs; Elementary	\$1,769,906	\$1,842,074	\$2,547,260	\$2,577,790	46%	40%	1%
	11200 Regular Programs; Middle/Junior High	\$820,892	\$1,049,233	\$1,415,035	\$1,335,689	63%	27%	-6%
	11300 Regular Programs; High School	\$1,293,385	\$1,374,748	\$1,865,078	\$1,747,313	35%	27%	-6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$8,466	\$59,148	\$60,684		> 500%	3%
	11410 Vocational Education; Agriculture A	\$45,155	\$54,658	\$80,263	\$90,510	100%	66%	13%
	11450 Vocational Education; Consumer and Homemaking	\$54,492	\$44,258	\$61,155	\$64,976	19%	47%	6%
	11470 Vocational Education; Business Education	\$34,257	\$46,816	\$60,143	\$67,399	97%	44%	12%
	11630 Regular Programs; Alternative Education Programs; High School	\$12,310	\$3,926	\$4,350	\$12,782	4%	226%	194%
	12110 Gifted And Talented; Gifted and Talented	\$15,281	\$11,382	\$28,774	\$32,707	114%	187%	14%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$47,507			
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$46,433	\$96,042			107%
	12320 Physical Impairment; Multiple Disabilities	\$36,694	\$44,425	\$52,957	\$80,711	120%	82%	52%
	12350 Physical Impairment; Homebound	\$988	\$5,464	\$6,185	\$1,815	84%	-67%	-71%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$29,903	\$0	\$0	\$0	-100%		
	12510 Culturally Different; Communication Disorders	\$45,511	\$60,513	\$72,548	\$74,449	64%	23%	3%
	12520 Culturally Different; Compensatory	\$7,518	\$4,855	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$129,054	\$236,429	\$261,151	\$530,639	311%	124%	103%
	12710 Equal Opportunity At Risk	\$40,888	\$1,184	\$18,601	\$19,455	-52%	> 500%	5%
	12810 Special Education Preschool	\$19,676	\$25,207	\$58,874	\$70,358	258%	179%	20%
	12900 Other Special Programs	\$0	\$0	\$0	\$266			
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$70,981	\$83,638	\$76,773		8%	-8%
	14100 Summer School Programs; Elementary	\$0	\$5,356	\$7,272	\$7,162		34%	-2%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,446	\$2,329	\$2,375		-3%	2%
	14300 Summer School Programs; High School	\$35,987	\$28,673	\$43,915	\$47,901	33%	67%	9%
	15100 Enrichment Programs; Non-Credit	\$105	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$87,734	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$69,688	\$67,790	\$77,086		11%	14%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$11,850	\$8,330	\$34,630	\$20,495	73%	146%	-41%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$105,036	\$38,500	\$9,245	\$0	-100%	-100%	-100%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$4,474	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$1,000	\$0	\$0	\$9,138	> 500%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,957	\$7,161	\$9,566	\$30,259	-2%	323%	216%
	22130 Improvement of Instruction; Instructional Staff Training	\$5,194	\$31,332	\$20,218	\$13,218	154%	-58%	-35%
	22220 Library/Media Services; School Library	\$94,853	\$121,038	\$148,839	\$166,584	76%	38%	12%
	22230 Library/Media Services; Audiovisual	\$6,340	\$7,116	\$6,214	\$7,124	12%	0%	15%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$8,494	\$2,082			-75%
	22360 Instruction, Related Technology; Network Support	\$0	\$56,944	\$93,054	\$94,237		65%	1%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$9,258	\$26,387			185%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$224			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$89,522	\$135,697	\$104,360	\$153,817	72%	13%	47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$662	\$240	\$326	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$9,632	\$900	\$20,533	\$4,265	-56%	374%	-79%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$962	\$584	\$649	\$2,244	133%	284%	246%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$1,171	\$0	\$1,316		12%	
	26497 2007 Account Code - Teachers Retirement Fund	\$205,047	\$291,676	\$0	\$0			
Student Academic Achievement Total		\$5,040,790	\$5,691,472	\$7,405,472	\$7,778,991	54%	37%	5%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$25,129			
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,275	\$5,100	\$3,085	\$3,990	-24%	-22%	29%
	21220 Guidance Services; Counseling Services	\$130,456	\$199,277	\$248,473	\$273,155	109%	37%	10%
	21320 Health Services; Medical Services	\$419	\$4,067	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$21,032	\$22,138	\$61,179	\$71,759	241%		17%
	21390 Health Services; Other Health Services	\$1,302	\$2,119	\$9,724	\$5,152	296%	143%	-47%
	21410 Psychological Services; Service Area Direction	\$0	\$2,652	\$0	\$0		-100%	
	24100 Office of The Principal	\$495,351	\$498,780	\$620,066	\$667,623	35%	34%	8%
Student Instructional Support Total		\$653,835	\$734,133	\$942,526	\$1,046,808	60%	43%	11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$17,221	\$15,406	\$14,529	\$15,246	-11%	-1%	5%
	23150 Board of Education; Legal Services	\$6,103	\$4,430	\$6,158	\$3,092	-49%	-30%	-50%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Spencer County Sch Corp (7445)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$1,393	\$3,036	\$2,006	\$1,298	-7%	-57%	-35%
	23190 Board of Education; Other Governing Body Services	\$4,670	\$15,934	\$19,931	\$11,721	151%	-26%	-41%
	23210 Executive Administration; Office of The Superintendent	\$176,689	\$215,395	\$363,105	\$395,404	124%	84%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$16,037	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$346	\$0			-100%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$92,646	\$15,896			-83%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$7,935			
	25890 Other Technology Services	\$0	\$0	\$10,302	\$10,673			4%
	25920 Ditch Assessments	\$0	\$0	\$183	\$92			-50%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$671,065	\$916,918	\$1,187,808	\$1,217,003	81%	33%	2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$180,427	\$93,845	\$95,605	\$60,433	-67%	-36%	-37%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$600	\$640	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$3,000	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,055	\$372			-65%
	26700 Operation and Maintenance of Plant Services; Insurance	\$42,051	\$89,070	\$99,088	\$97,790	133%	10%	-1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$72,329	\$68,182			-6%
	27010 Student Transportation; Service Area Direction	\$39,076	\$64,852	\$71,919	\$81,387	108%	25%	13%
	27100 Student Transportation; Vehicle Operation	\$170,605	\$206,402	\$257,242	\$264,935	55%	28%	3%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$22,325	\$22,294			0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$213,818	\$226,992	\$203,240	\$232,924	9%	3%	15%
	27400 Student Transportation; Purchase of School Buses	\$0	\$135,875	\$209,879	\$224,924		66%	7%
	27500 Student Transportation; Insurance on Buses	\$17,553	\$30,451	\$20,935	\$22,487	28%	-26%	7%
	27700 Student Transportation; Contracted Transportation Services	\$36,014	\$33,267	\$15,240	\$15,235	-58%	-54%	0%
	27900 Student Transportation; Other Student Transportation Services	\$15,171	\$17,768	\$20,375	\$21,281	40%	20%	4%
	27910 Student Transportation; Bus Driver Training	\$0	\$1,496	\$2,255	\$1,739		16%	-23%
	31100 Food Services Operations; Service Area Direction	\$24,402	\$37,713	\$51,615	\$53,236	118%	41%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$213,472	\$242,393	\$273,226	\$276,009	29%	14%	1%
	31400 Food Services Operations; Food Purchases	\$254,392	\$297,995	\$327,839	\$351,835	38%	18%	7%
	31900 Other Food Services	\$27,856	\$17,944	\$14,420	\$13,080	-53%	-27%	-9%
Overhead and Operational Total		\$2,128,615	\$2,670,821	\$3,455,603	\$3,486,499	64%	31%	1%
Nonoperational								
	33300 Civic Services	\$25	\$998	\$1,703	\$1,451	> 500%	45%	-15%
	33400 Athletic Coaches	\$47,378	\$88,026	\$90,298	\$103,830	119%	18%	15%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$1,511	\$66,174	\$69,922		> 500%	6%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,000	\$16,084	\$61,263	\$41,358	> 500%	157%	-32%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$208	\$87	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$504,588	\$268,647	\$917,098	\$224,049	-56%	-17%	-76%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$196,273	\$196,273	\$196,273		0%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$41,445	\$29,900	\$56,149		35%	88%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$625	\$0	\$1,948	\$4,399	> 500%		126%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$34,657	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$354,344	\$283,597	\$354,365	\$167,809	-53%	-41%	-53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$76,947	\$131,848	\$68,152		-11%	-48%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$897,518	\$532,600			-41%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$903,513	\$0	\$358,558		-60%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$57,306	\$100,111	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,379,000	\$1,413,500	\$718,500	\$1,003,300	-27%	-29%	40%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$699,000	\$414,700			-41%
Nonoperational Total		\$2,344,475	\$3,390,738	\$4,200,545	\$3,242,549	38%	-4%	-23%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$73,492	\$76,633	\$0	\$0			
	26492 2007 Account Code - Social Security	\$460,031	\$503,235	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$21,581	\$45,348	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,220,120	\$1,628,917	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,734	\$4,381	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$132,387	\$220,058	\$0	\$0			
Prorated By Fund Total		\$1,909,344	\$2,478,572	\$0	\$0			